Exhibit 37

acupay

DENMARK - Beneficial Owner Declaration Form

As a resident of **The United States of America**, *I may be eligible for a refund of excess Danish withholding tax (withheld by the Danish tax authorities) on income from certain stocks and shares.*

BENEFICAL OWNER: **Omenica Pension Plan**
TAX IDENTIFCATION NUMBER: **46-4795211**
ADDRESS: **60 Riverside Boulevard, Room 2101, New York 10069, USA**
TYPE OF LEGAL ENTITY: **exemp pension plan**

General Declarations:

I hereby declare that:

a)   I did not maintain a fiscal domicile in Denmark on the date(s) when the dividends were received.

b)   I did not receive proceeds or revenues from owned businesses or permanent establishments in Denmark.

c)   I am entitled to the receipt of the dividend income shown on the books and records of the institution through which the related securities are held.

d)   I will not file any separate (i.e. "duplicate") claims for tax refund with the Danish authorities.

Declarations regarding the beneficial owner type:
(Please tick one of the boxes below)

I hereby appoint Acupay System LLC to apply for a <u>partial refund</u> of excess withholding tax from the Danish tax authorities <u>based on the Double Taxation Convention</u>.

☐ I hereby declare that I am a **[entity type]** and I am a resident of **The United States of America** within the meaning of the convention concluded between Denmark and **The United States of America**.

I hereby appoint Acupay System LLC to apply for a <u>full refund</u> of excess withholding tax <u>based on the Double Taxation Convention</u>.

☒ I am a Qualifying U.S. pension fund within the meaning of Article 4, Article 10, and Article 22 of the Double Taxation Convention between Denmark and the United States of America and request Acupay System LLC to apply for a FULL refund of excess withholding tax.

I hereby appoint Acupay System LLC to apply for a <u>full refund</u> of excess withholding tax <u>based on domestic law</u> <u>exemption</u>.

☐ I am a a foreign government (agency) or approved international organisation recognised as a tax exempt entity by the Danish tax authorities. I request Acupay System LLC to apply for a FULL refund of excess withholding tax.

I hereby appoint Acupay System LLC to apply for a <u>12% refund</u> of excess withholding tax from the Danish tax authorities. <u>My country of residence does not have a DTT in place with Denmark</u>.

☐ I am a resident in the EU or in a country whose local tax authorities exchange information with the Danish Tax Authorities according to an international treaty or convention other than a Double Taxation Treaty (DTT). My holding does not exceed 10% of the shares of the company distributing the dividend.

1

acupay

Please indicate in which currency you would like to receive refund amounts:

☐ Euro
☐ DKK
☐ USD

Acupay should wire tax refund amounts to:

Name and location of financial institution:

|||||||||||||||||||||||||||||||||||||||||||||||

Account Number (IBAN or account number + routing number):

|||||||||||||||||||||||||||||||||||||||||||||||

Opened in the name of:

|||||||||||||||||||||||||||||||||||||||||||||||

Reference:

|||||||||||||||||||||||||||||||||||||||||||||||

This form will remain valid until revoked. I hereby undertake to notify Acupay System promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete. Please consult the Acupay Tax Guide Dividends – Denmark for a detailed overview of the required documentation.

Michael Ben-Jacob, attorney-in-fact
_____
Name and title of the beneficial owner or the
authorised representative[1]

By: MBJ, attorney-in-fact
_____
Authorised signature

9/30/2014

_____
Firm

Place and Date

---
[1] If signed by the authorised representative, please provide a power of attorney signed by the beneficial owner

WH_MDL_00438436

acupay

BELGIUM - Beneficial Owner Declaration Form

*As a resident of **The United States of Amercia**, I may be eligible for a refund of excess Belgian withholding tax (withheld by the Belgian tax authorities) on income from certain stocks and shares.*

> BENEFICIAL OWNER: Omenica Pension Plan (the "Beneficial Owner")
> TAX IDENTIFICATION NUMBER: 46-4795211
> ADDRESS: 60 Riverside Boulevard, Room 2101, New York 10069, USA
> TYPE OF LEGAL ENTITY: exempt pension plan

General Declarations:

The Beneficial Owner hereby declares that:

a) I am a non-resident, I did not maintain a fiscal domicile in Belgium on the dates when the dividends were received.

b) I did not receive proceeds or revenues from owned businesses or permanent establishments in Belgium.

c) I am beneficially entitled to the receipt of the dividend income shown on the books and records of the institution(s) through which the related securities are held.

d) I will not file any separate (i.e. "duplicate") claims for tax refund with the Belgian tax authorities.

Additional declarations regarding the beneficial owner type:
(Please tick one of the boxes below)

I hereby appoint Acupay System LLC to apply for a refund of excess withholding tax from the Belgian tax authorities based *on the Double Taxation Convention*.

☐ I hereby declare that I am a resident of *The United States of Amercia* within the meaning of the convention concluded between Belgium and *The United States of Amercia*.

☒ I am a pension fund that is resident of *The United States of Amercia* within the meaning of Article 3, 1), (k) and Article 10, 4), (b) the Double Taxation Convention and I request Acupay System LLC to apply for a full refund of excess withholding tax. The pension fund does not control the dividend paying company and the dividends for which a reclaim is submitted via Acupay are not derived from the carrying on of a business by the pension fund or through an associated enterprise.

I hereby appoint Acupay System LLC to apply for a refund of excess withholding tax *based on Belgian domestic law*.

☐ I am a non-resident pension fund. I am seeking a full refund of Belgian withholding tax collected by deduction on income from certain stocks and shares as per Article 106, sec. 2 and 4 of RD/CIR 92.

I hereby declare that I am:

a) A non-resident pension fund and that the corporate purpose of the pension scheme consists exclusively in the management and placement of funds collected for the purpose of financing legal or complementary pension schemes and that the pension scheme's sole and exclusive activities are limited to the operations listed within article 182, 2°, of the Belgian Income Tax Code. I am exempt from any kind of tax on income in my country of residence;

acupay

b)   not under a contractual obligation to pay onwards the income received to any other body/person (Article 88 §4 of RD/CIR 92).

Please indicate in which currency you would like to receive refund amounts:

☐ Euro
☐ USD

Acupay should wire tax refund amounts to:

Name and location of financial institution:

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Account Number (IBAN or account number + routing number):

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Opened in the name of:

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Reference:

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

This form will remain valid until revoked. I hereby undertake to notify Acupay System promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete. Please consult the Acupay Tax Guide Dividends – Belgium for a detailed overview of the required documentation.

Michael Ben-Jacob, attorney-in-fact
Name and title of the beneficial owner or the
authorised representative[1]

By: MBJ attorney-in-fact
Authorised signature

9/30/2014
Place and Date

_____
Firm

---

[1] If signed by the authorised representative, please provide a power of attorney signed by the beneficial owner

Case 1:18-md-02865-LAK   Document 1204-41   Filed 09/26/24   Page 6 of 6

[to be printed under BO's letterhead]

SPECIAL POWER OF ATTORNEY

I,

Omenica Pension Plan (TAX ID: 46-4795211),
of 60 Riverside Boulevard, Room 2101, New York 10069, USA

hereby grant

ACUPAY SYSTEM LLC,
of 28 Throgmorton Street, London EC2N 2AN, United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.

2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.

3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of **Omenica Pension Plan** and to acknowledge the receipt of such amounts.

4. To present all kinds of administrative appeals and economic-administrative reclaims to the relevant authorities, tribunals, and courts.

5. Request/obtain tax residency certification in the name of **Omenica Pension Plan** as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign:

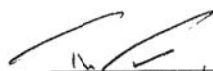Authorised Signer Name: Michael Ben-Jacob

Position: Attorney-in-fact

Date: September 30, 2014

Witness's name and signature: Peter B. Wells

FIDENTIAL / PRIVILEGED – SUBJECT TO 502(d) ORDER

WH_MDL_00438439